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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/49/807)]

49/218. Final appropriation for the biennium 1990-1991

The General Assembly,

Recalling its resolutions 44/202 A and B of 21 December 1989, by which it approved the programme budget for the biennium 1990-1991,

Recalling also its resolution 46/184 C of 20 December 1991 on the net appropriations for the biennium 1990-1991, in which it authorized a net additional amount of 13,867,100 United States dollars to be committed in respect of the regular budget for the biennium 1990-1991,

Recalling further that the Board of Auditors concluded that maintaining supernumerary staff beyond 31 December 1989 bypassed the objective of the retrenchment mandated by the General Assembly and that payments in the biennium 1990-1991 to such supernumerary staff should not have been effected without prior approval of the Assembly,

Noting that the Advisory Committee on Administrative and Budgetary Questions had agreed that an additional amount would have to be appropriated for the biennium 1990-1991 and had recommended that the question of an assessment in respect of that amount be dealt with in connection with the financial report for the biennium 1992-1993,

Noting also that the financial statements for the biennium 1992-1993 1/ indicated that a surplus of 37,468,110 dollars was available for credit to Member States against their assessments for 1995,

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1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 (A/49/5), vol. I.

1. Regrets the decision of the Secretary-General to maintain supernumerary staff beyond 31 December 1989 without prior approval of the General Assembly;

2. Regrets also the lack of transparency in the reports to the General Assembly regarding payments to supernumerary staff beyond 31 December 1989;

3. Takes note of the intention of the Secretary-General to complete the retrenchment mandated by the General Assembly by 31 December 1994;

4. Requests the Secretary-General to exercise utmost discipline in financial management to ensure compliance with the Financial Regulations and Rules of the United Nations, including rule 114.1 on personal responsibility, and to include full implementation of those regulations and rules as a specific performance indicator in the performance appraisal of all managers;

5. Decides to appropriate for the biennium 1990-1991 an additional amount of 17,233,100 dollars and to increase the estimates of income for that biennium by 7,297,700 dollars under income section 1 (Income from staff assessment) and 1,982,300 dollars under income sections 2 (General income) and 3 (Revenue-producing activities);

6. Decides also that the net increase in appropriations for the biennium 1990-1991 as approved in the preceding paragraph shall be set off against the budgetary surplus available to Member States for the biennium 1992-1993.

95th plenary meeting
23 December 1994